

Audit or Review - Testing Heading wise Checkpoints Report

Client Name: BRAHMIS INDUSTRIES PRIVATE LIMITED

Audit No: BRA25-5 - CARO 2020, An Illustrative Checklist On the Companies (Auditor's Report) Order, 2020

SI No	Heading	Check Point	Assertions	Workpaper Ref/Index
1	3(i)(a)(A) Whether the company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment:	Whether records of Property, Plant and Equipment are maintained showing the following particulars: (i) Sufficient description (distinctive numbers, purchase agreement, documents, records and registration references, etc.) of the asset to make identification possible. (ii) Classification, that is, the head under which it is shown in the accounts, e.g., plant and machinery, office equipment, etc. component-wise, as applicable. (iii) Location/ situation. (iv) Quantity, i.e., number of units. (v) Original cost. (vi) Year of purchase. (vii) Date of put to use. (viii) Residual value. (ix) Adjustment for revaluation or for any increase or decrease in cost, e.g., on revaluation of foreign exchange liabilities. (x) Date of revaluation, if any. (xi) Rate and basis of depreciation, useful life, particulars regarding impairment. (xii) Depreciation and impairment for the current year. (xiii) Accumulated depreciation and impairment loss. (xiv) Particulars regarding sale, discarding, demolition, destruction etc. (xv) Particulars of Property, Plant and Equipment that have been retired from active use and held for disposal. (xvi) Particulars of Property, Plant and Equipment that have been fully depreciated or impaired.	Mandatory: No Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
2	3(i)(a)(A) Whether the company is maintaining proper records showing full particulars, including quantitative details and	Whether aggregate original cost, depreciation to date and impairment loss, if any, as per the register/records agrees	Mandatory: No Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00

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2	situation of Property, Plant and Equipment:	with General Ledger balances? If not, note the disagreements in respect of each class of assets.	Mandatory: No Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
3	3(i)(a)(A) Whether the company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment:	Conclusion:	Mandatory: No Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00